

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MONTANA  
MISSOULA DIVISION

BJ RENTALS, LLC,

Plaintiff,

v.

ROBERT JAMES BUCK a.k.a.  
ROBERT J. BUCK a.k.a.  
ROBERT BUCK;  
COLLECTION BUREAU SERVICES,  
INC.;  
CB1, INC. d.b.a. CBM  
COLLECTIONS;  
ALLY FINANCIAL, INC. f.k.a.  
GMAC, INC.;  
MONTANA DEPARTMENT OF  
REVENUE; and  
UNITED STATES OF AMERICA,

Defendants.

CV 22–199–M–DLC

FINDINGS OF FACT AND  
CONCLUSIONS OF LAW

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UNITED STATES OF AMERICA,

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Counter and Crossclaim  
Plaintiff,

v.

BJ RENTALS LLC,

Counterclaim Defendant,

ROBERT JAMES BUCK;  
COLLECTION BUREAU SERVICES  
INC.;  
CB1 INC.;  
ALLY FINANCIAL, INC.; and  
MONTANA DEPARTMENT OF  
REVENUE,

Crossclaim Defendants.

Before the Court is Plaintiff BJ Rentals, LLC's ("BJ Rentals") unopposed motion for entry of decree. (Doc. 45.) The motion requests that the Court quiet title to the real property located at 132 South Cedar Drive in Kalispell, MT 59901-2390. (*Id.* at 1.) Having reviewed the pleadings in the above captioned matter the Court makes the following Findings of Fact and Conclusions of Law:

### **FINDINGS OF FACT**

1. Plaintiff BJ Rentals is the Grantee in the quitclaim deed issued August 31, 2012, from Robert J. Buck, Grantor, to the real property located at 132 South Cedar Drive in Kalispell, MT 59901-2390 ("the subject property"), situated in

Flathead County, Montana, which is described with more particularity as follows:

Lot 1 of Mare Lane Estates, Phase 1, According to the map or plat thereof on file and of record in the Office of the Clerk and Recorder of Flathead County, Montana.

2. The above referenced quitclaim deed was recorded on January 15, 2021, as Document No. 202100001726, records of Flathead County, Montana.

3. On November 14, 2022, BJ Rentals filed this case in Montana state court to quiet title to the subject property, naming six parties in its initial quiet title complaint: Robert Buck; CB1, Inc.; Collection Bureau Services, Inc.; Ally Financial Services; the Montana Department of Revenue; and the Internal Revenue Service (“IRS”). (Doc. 5.)

4. On October 23, 2023, the United States of America was substituted for the IRS as the proper party to this matter. (Doc. 42.)

5. CB1, Inc. has stipulated with both the United States and BJ Rentals that it “disclaims any interest it may have in” the subject property. (Doc. 26 at 2.)

6. The Montana Department of Revenue has stipulated separately with the United States and BJ Rentals that the United States’ and BJ Rentals’ claims have priority over the Montana Department of Revenue’s claim. (Docs. 4-4 at 2, 18 at 5.)

7. Robert Buck, Collection Bureau Services, Inc., and Ally Financial have failed to appear, plead, or otherwise defend against the claims in this case;

therefore, the Clerk of Court entered defaults against them. (Docs. 38, 39, 40.)

8. On September 26, 2023, the United States and BJ Rentals entered into an agreement whereby the United States agreed to stipulate to the dismissal of its foreclosure claim and discharge the subject property from its federal tax liens. (Doc. 41 at 5–6.)

9. On November 28, 2023, the parties stipulated to the dismissal of the United States’ counterclaims to foreclose its federal tax liens against the subject property. (Doc. 44.)

10. BJ Rentals’ rights acquired through the grant of the above-referenced quit claim deed are superior to those of each of the above-named Defendants.

11. Venue for this proceeding is proper because the United States is a party and because it involves claims arising under federal law, including a claim under 26 U.S.C. § 7402(a) to reduce federal tax assessments to judgment. *See* 28 U.S.C. §§ 1331, 1345, 1346.

12. This action was brought for the purpose of quieting title to subject property.

From the foregoing Findings of Fact, the Court makes the following:

### **CONCLUSIONS OF LAW**

1. Venue for this proceeding is proper pursuant to 28 U.S.C. §§ 1331, 1345, 1346.
2. The quitclaim deed by which Plaintiff obtained title to the real property described in the above Findings of Fact is hereby declared to be valid and enforceable.
3. Defendants, both known and unknown, have no claims or right of entitlement to the afore described real property, and any and all such claims are without merit and are null and void.
4. Any liens or encumbrances filed by or arising from the Defendants, both known and unknown, are hereby discharged from the subject property and the Defendants, both known and unknown, shall take nothing additional from said liens or encumbrances.
5. Plaintiff is entitled to the quiet enjoyment of said property and to the Decree of this Court quieting the title of said subject property in the name of Plaintiff, in fee simple, free of all liens, encumbrances, clouds or claims of any kind involving the Defendants, both known and unknown.

**ORDER**

Based upon the foregoing findings and conclusions, IT IS ORDERED that the Clerk of Court SHALL ENTER DECREE quieting title of the subject property in the name of BJ Rentals, LLC.

Dated this 2nd day of January, 2024.



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Dana L. Christensen, District Judge  
United States District Court